AMPACS Corporation and Subsidiaries

Consolidated Financial Statements for the Six Months Ended June 30, 2026 and 2025 and Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Ampacs Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Ampacs Corporation (the "Company" and its subsidiaries (collectively, the "Group") as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income, the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and

consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chun-Yu Wang and Ming-Hsien Liu..

Deloitte & Touche
Taipei, Taiwan
Republic of China
August 13, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 Amount	%
CURRENT ASSETS						
Cash(Notes 6)	$ 240,663	3	$ 248,826	3	$ 186,125	2
Financial assets at fair value through profit or loss - current(Notes 7)	3,283	-	11,690	-	5,727	-
Financial assets at amortized cost (Notes 9 and 28)	549,716	6	567,365	6	478,919	6
Trade receivables, net(Notes 10 and 28)	1,384,572	15	1,563,272	17	1,089,686	14
Finance lease receivables	130,993	1	134,492	2	1,623	-
Other receivables	237,430	2	185,351	2	117,409	1
Inventories, net(Notes 11)	2,693,694	29	2,209,266	24	2,098,998	27
Other current assets	66,228	1	77,923	1	55,482	1
Total current assets	5,306,579	57	4,998,185	55	4,033,969	51
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current(Notes 7)	-	-	31,430	-	29,300	-
Financial assets at fair value through other comprehensive income - non-current(Notes 8)	294,725	3	252,043	3	280,018	4
Property, plant and equipment, net(Notes 13 and 28)	2,913,500	31	2,946,326	32	2,819,425	36
Right-of-use assets, net(Notes 14 and 28)	521,694	6	506,165	6	402,249	5
Investment properties, net(Notes 15 and 28)	71,039	1	67,548	1	56,059	1
Goodwill(Notes 16)	112,428	1	110,946	1	103,427	1
Intangible assets, net	44,579	-	40,718	-	4,549	-
Deferred tax assets(Notes 4 and 23)	58,014	1	85,025	1	86,617	1
Prepayments for business facilities	20,335	-	62,641	1	94,008	1
Other non-current assets	17,519	-	12,756	-	9,463	-
Total non-current assets	4,053,833	43	4,115,598	45	3,885,115	49
TOTAL	$ 9,360,412	100	$ 9,113,783	100	$ 7,919,084	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings(Notes 17 and 28)	$ 3,793,458	41	$ 3,746,971	41	$ 2,995,507	38
Short-term bills payable(Notes 17 and 28)	250,000	3	250,000	3	250,000	3
Trade payables	1,393,725	15	1,170,623	13	959,090	12
Dividend payables	442,500	5	-	-	221,250	3
Other payables(Notes 18)	235,034	2	233,455	3	202,364	3
Current tax liabilities(Notes 4 and 23)	37,047	-	67,169	1	69,431	1
Lease liabilities - current(Notes14)	37,356	-	31,336	-	11,824	-
Current portion of long-term borrowings(Notes 17 and 28)	80,922	1	168,116	2	99,943	1
Other current liabilities	27,669	-	26,236	-	37,757	-
Total current liabilities	6,297,711	67	5,693,906	63	4,847,166	61
NON-CURRENT LIABILITIES						
Long-term borrowings(Notes 17 and 28)	561,963	6	523,071	6	639,043	8
Deferred tax liabilities(Notes 4 and 23)	2,082	-	1,880	-	4,814	-
Lease liabilities - non-current(Notes 14)	210,722	3	215,894	2	8,688	1
Guarantee deposits	7,199	-	7,018	-	6,575	-
Total non-current liabilities	781,966	9	747,863	8	659,120	9
Total liabilities	7,079,677	76	6,441,769	71	5,506,286	70
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY						
Ordinary shares	1,500,000	16	1,500,000	16	1,500,000	19
Capital surplus	406,631	4	804,881	9	804,881	10
Retained earnings						
Legal reserve	223,981	3	213,494	2	213,494	3
Special reserve	305,678	3	152,149	2	152,149	2
Unappropriated earnings	284,325	3	492,462	5	328,514	4
Total retained earnings	813,984	9	858,105	9	694,157	9
Other equity						
Exchange differences on translation of financial statements from foreign operations	(186,490)	(2)	(235,434)	(2)	(361,073)	(5)
Unrealized loss of financial assets at fair value through other comprehensive income	(68,096)	(1)	(70,244)	(1)	(39,873)	-
Total other equity	(254,586)	(3)	(305,678)	(3)	(400,946)	(5)
Treasury shares	(185,294)	(2)	(185,294)	(2)	(185,294)	(3)
Total equity attributable to owners of the Company	2,280,735	24	2,672,014	29	2,412,798	30
Total equity(Notes 20)	2,280,735	24	2,672,014	29	2,412,798	30
TOTAL	$ 9,360,412	100	$ 9,113,783	100	$ 7,919,084	100

The accompanying notes are an integral part of the consolidated financial statements.

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE(Notes 21)	$ 1,357,177	100	$ 1,241,895	100	$ 2,441,106	100	$ 2,403,893	100
OPERATING COSTS(Notes 11 and 22)	(1,130,616)	(83)	(985,773)	(80)	(2,011,996)	(83)	(2,001,537)	(83)
GROSS PROFIT	226,561	17	256,122	20	429,110	17	402,356	17
OPERATING EXPENSES(Notes 22)								
Selling and marketing expenses	(17,842)	(1)	(17,029)	(1)	(33,614)	(1)	(37,747)	(1)
General and administrative expenses	(77,326)	(6)	(57,982)	(5)	(188,175)	(8)	(158,989)	(7)
Research and development expenses	(50,321)	(4)	(52,678)	(4)	(97,398)	(4)	(89,265)	(4)
Expected credit loss(Notes 10)	4	-	(361)	-	(7,957)	-	(393)	-
Total operating expenses	(145,485)	(11)	(128,050)	(10)	(327,144)	(13)	(286,394)	(12)
OPERATING PROFIT	81,076	6	128,072	10	101,966	4	115,962	5
NON-OPERATING INCOME AND EXPENSES(Notes 22)								
Other income	10,374	1	9,326	1	17,281	1	16,634	1
Other gains and losses	5,251	-	(113,441)	(9)	6,597	-	(96,415)	(4)
Finance costs	(44,591)	(3)	(40,766)	(3)	(87,881)	(3)	(88,350)	(4)
Total non-operating income and expenses	(28,966)	(2)	(144,881)	(11)	(64,003)	(2)	(168,131)	(7)
(LOSS)/PROFIT BEFORE INCOME TAX	52,110	4	(16,809)	(1)	37,963	2	(52,169)	(2)
INCOME TAX BENEFIT/(EXPENSE) (Notes 23)	(24,280)	(2)	1,629	-	(37,834)	(2)	(6,913)	(1)
NET (LOSS)/PROFIT FOR THE PERIOD	27,830	2	(15,180)	(1)	129	-	(59,082)	(3)
OTHER COMPREHENSIVE (LOSS)/INCOME								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(1,059)	-	(30,035)	(3)	2,963	-	(30,035)	(1)
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translation of financial statements of foreign operations	7,015	-	(240,030)	(19)	48,944	2	(216,005)	(9)

(Continued)

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
Unrealized gain/(loss) on investments in debt instruments at fair value through other comprehensive income	(60)	-	439	-	(815)	-	170	-
Income tax related to items that may be reclassified subsequently to profit or loss(Notes 23)	-	-	-	-	-	-	(2,927)	-
	6,955	-	(239,591)	(19)	48,129	2	(218,762)	(9)
Other comprehensive (loss)/income for the period, net of income tax	5,896	-	(269,626)	(22)	51,092	2	(248,797)	(10)
TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD	$ 33,726	2	$ (284,806)	(23)	$ 51,221	2	$ (307,879)	(13)
NET (LOSS)/ PROFIT ATTRIBUTABLE TO:								
Owners of the Company	$ 27,830	2	$ (15,180)	(1)	$ 129	-	$ (59,082)	(2)
Non-controlling interests	-	-	-	-	-	-	-	-
	$ 27,830	2	$ (15,180)	(1)	$ 129	-	$ (59,082)	(2)
TOTAL COMPREHENSIVE (LOSS)/INCOME ATTRIBUTABLE TO:								
Owners of the Company	$ 33,726	2	$ (284,806)	(23)	$ 51,221	2	$ (307,879)	(13)
Non-controlling interests	-	-	-	-	-	-	-	-
	$ 33,726	2	$ (284,806)	(23)	$ 51,221	2	$ (307,879)	(13)
(LOSS)/EARNINGS PER SHARE (Notes 24)								
Basic	$ 0.19		$ (0.10)		$ 0.001		$ (0.40)	
Diluted	$ 0.19		$ (0.10)		$ 0.001		$ (0.40)	

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(In Thousands of New Taiwan Dollars)

	Share (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain/(Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Stock	Total	Total Equity
BALANCE AT JANUARY 1, 2025	150,000	$ 1,500,000	$ 981,881	$ 182,782	$ 200,638	$ 414,069	$ (142,141)	$ (10,008)	$ (185,294)	$ 2,941,927	$ 2,941,927
Appropriation of the 2024 earnings											
Legal reserve	-	-	-	30,712	-	(30,712)	-	-	-	-	-
Cash dividends distributed by the company - $0.30 per share	-	-	-	-	-	(44,250)	-	-	-	(44,250)	(44,250)
Special reserve	-	-	-	-	(48,489)	48,489	-	-	-	-	-
Other changes in capital surplus											
Issuance of cash dividends from capital surplus - $1.20 per share	-	-	(177,000)	-	-	-	-	-	-	(177,000)	(177,000)
Net loss for the six months ended June 30, 2025	-	-	-	-	-	(59,082)	-	-	-	(59,082)	(59,082)
Other comprehensive loss for the six months ended June 30, 2025, net of income tax	-	-	-	-	-	-	(218,932)	(29,865)	-	(248,797)	(248,797)
Total comprehensive loss for the six months ended June 30, 2025	-	-	-	-	-	(59,082)	(218,932)	(29,865)	-	(307,879)	(307,879)
BALANCE AT JUNE 30, 2025	150,000	$ 1,500,000	$ 804,881	$ 213,494	$ 152,149	$ 328,514	$ (361,073)	$ (39,873)	$ (185,294)	$ 2,412,798	$ 2,412,798
BALANCE AT JANUARY 1, 2026	150,000	$ 1,500,000	$ 804,881	$ 213,494	$ 152,149	$ 492,462	$ (235,434)	$ (70,244)	$ (185,294)	$ 2,672,014	$ 2,672,014
Appropriation of the 2025 earnings											
Legal reserve	-	-	-	10,487	-	(10,487)	-	-	-	-	-
Special reserve	-	-	-	-	153,529	(153,529)	-	-	-	-	-
Cash dividends distributed by the company - $0.3 per share	-	-	-	-	-	(44,250)	-	-	-	(44,250)	(44,250)
Other changes in capital surplus											
Issuance of cash dividends from capital surplus - $2.70 per share	-	-	(398,250)	-	-	-	-	-	-	(398,250)	(398,250)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-

(Continued)

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(In Thousands of New Taiwan Dollars)

	Share (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain/(Loss) on Financial Assets at Fair Value Through Other Comprehensive Incom	Treasury Stock	Total	Total Equity
Net income for the six months ended June 30, 2026	-	-	-	-	-	129	-	-	-	129	129
Other comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	-	48,944	2,148	-	51,092	51,092
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	129	48,944	2,148	-	51,221	51,221
BALANCE AT JUNE 30, 2026	150,000	$ 1,500,000	$ 406,631	$ 223,981	$ 305,678	$ 284,325	$ (186,490)	$ (68,096)	$ (185,294)	$ 2,280,735	$ 2,280,735

The accompanying notes are an integral part of the financial statements.

AMPACS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/income before income tax	$ 37,963	$ (52,169)
Adjustments to reconcile profit (loss):		
Depreciation expenses	232,527	224,220
Amortization expenses	4,655	916
Expected credit loss recognized on trade receivables	7,957	393
Finance costs	87,881	88,350
Net gain on fair value changes of financial assets and liabilities		
at fair value through profit or loss	(8,275)	-
Interest income	(6,648)	(5,084)
Net (gain)/loss on disposal of property, plant and equipment	322	(1,963)
Write-down of inventories	(1,044)	16,512
Net loss/(gain) on foreign currency exchange	(456)	1,085
Gain on modification of lease arrangements	(46)	(139)
Changes in operating assets and liabilities		
Trade receivables	178,451	432,830
Other receivables	(46,881)	143,014
Inventories	(434,050)	(51,269)
Other current assets	10,499	1,351
Trade payables	222,022	(503,293)
Other payables	4,307	38,416
Other current liabilities	1,433	11,301
Cash generated from/(used in) operations	290,617	344,471
Interest received	6,648	5,084
Finance costs paid	(88,979)	(92,027)
Income tax paid	(39,837)	(28,465)
Net cash generated from/(used in) operating activities	168,449	229,063
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	-	(6,826)

(Continued)

	For the Six Months Ended June 30	
	2026	2025
Purchase of financial assets at amortized cost	(2,508,090)	(2,267,754)
Payments of property, plant and equipment	(109,230)	(123,561)
Proceeds from disposal of property, plant and equipment	1,460	10,312
Increase in refundable deposits	(3,567)	-
Decrease in refundable deposits	-	196
Payments of intangible assets	(8,302)	(26,176)
Payments for investment properties	(1,706)	-
Increase in finance lease receivables	9,136	(8)
Proceeds from guarantee deposits received	181	3,804
Repayments of the principal portion of lease liabilities	(32,414)	(14,009)
Net cash (used in)/generated from financing activities	(50,114)	(376,828)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(36,102)	96,311
NET DECREASE IN CASH	(8,163)	(183,933)
CASH AT THE BEGINNING OF PERIOD	248,826	370,058
CASH AT THE END OF THE PERIOD	$ 240,663	$ 186,125

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

AMPACS CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

AMPACS Corporation (the "Company") was founded in July 1998. The Company is mainly engaged in the design and manufacture of consumer electronics and the development of plastic components and molds. The Company's shares were listed and have been trading on the Taiwan Stock Exchange since December 14, 2020.

The consolidated financial statements are presented in the Group's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Group's board of directors on August 13, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Group's accounting policies.

b. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

IFRS 18 "Presentation and Disclosures in Financial Statements" and consequential amendments and Amendments to IAS 28 " Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communica tions outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

At the date of initial application of IFRS 18, an entity that is a venture capital organization, mutual fund, unit trust or similar entity is permitted to change its election from measuring an investment in an associate or joint venture from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that aforementioned “similar entity” includes the entity that performs the assessments in accordance with the requirements of IFRS 18 and concludes that it has a main business activity of investing in particular types of assets. If eligible, the Group may apply the transition upon initial application.

In addition, the following consequential amendments have been made to IAS 7 “Statement of Cash Flows”:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from oper ating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

The Group has decided not to apply IFRS 18 and consequential amendments earlier.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB(Note)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

Note : Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

The consolidated financial statements have been prepared in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34, "Interim Financial Reporting," endorsed and issued into effect by the FSC. The consolidated financial statements do not present all the disclosures required for a complete set of annual consolidated financial statements prepared under the IFRS Accounting Standards.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a

deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the parent.

See Note 12, Table 5 and Table 6 for detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Other material accounting policies

Except for the following, refer to the consolidated financial statements for the year ended December 31, 2025

Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Refer to the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 801	$ 1,213	$ 936
Checking accounts and demand deposits	239,862	247,613	185,189
	$ 240,663	$ 248,826	$ 186,125

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets - current			
Financial assets mandatorily classified as at FVTPL			
RMB wealth investment product (a)	$ 3,283	$ 11,690	$ 5,727

Financial assets - non-current

Gains or losses on equity instruments mandatorily measured at fair value			
Other financial assets (b)	$ -	$ 31,430	$ 29,300

a. The Group signed a financial investment product contract with the bank. The entire contract was recognized as financial asset at fair value through profit or loss upon initial recognition.

b. The Group acquired financial assets containing stock options. The entire contract recognized as financial asset at fair value through profit or loss upon initial recognition. During the current year, all of the aforementioned warrants were converted into preferred shares. Considering the investment purpose, the consolidated company classified such preferred shares as financial assets at fair value through other comprehensive income. Please refer to Note 8 for further information.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Investments in equity instruments	$ 264,845	$ 221,757	$ 252,156
Investments in debt instruments	29,880	30,286	27,862
	$ 294,725	$ 252,043	$ 280,018

a. Investments in equity instruments at FVTOCI

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Foreign unlisted shares	$ 297,987	$ 284,697	$ 284,697
Adjustments for change in value of investment	(33,142)	(62,940)	(32,541)
	$ 264,845	$ 221,757	$ 252,156

These investments in equity instruments are held for medium- to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

b. Investments in debt instruments at FVTOCI

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Foreign investments			
Corporate bonds - Ford Motor Company (1)	$ 3,423	$ 3,411	$ 3,040
Corporate bonds - Pfizer Inc. (2)	6,304	6,363	5,853
Corporate bonds – Apple Inc. (3)	13,774	14,044	12,981
Corporate bonds – Amazon Inc.(4)	6,379	6,468	5,988
	$ 29,880	$ 30,286	$ 27,862

1) In February 2021, the Group bought 26-year corporate bonds issued by Ford Motor Company with a coupon rate of 5.291% and an effective interest rate of 4.70%.

2) In August 2023, the Group bought 10-year corporate bonds issued by Pfizer Inc. with a coupon rate of 4.75% and an effective interest rate of 4.63%.

3) In September 2024, the Group bought 30-year corporate bonds issued by Apple Inc. with a coupon rate of 4.38% and an effective interest rate of 4.45%.

4) In February 2025, the Group bought 20-year corporate bonds issued by Amazon Inc. with a coupon rate of 4.8% and an effective interest rate of 4.62%.

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Pledged demand deposits	$ 314,207	$ 318,232	$ 247,059
Pledged time deposit	215,509	229,133	211,860
Pledged repurchase agreements collateralized by bonds	20,000	20,000	20,000
	$ 549,716	$ 567,365	$ 478,919

Refer to Note 28 for information relating to investments in financial assets at amortized cost pledged as security.

10. TRADE RECEIVABLES, NET

	June 30, 2026	December 31, 2025	June 30, 2025
Trade receivables			
At amortized cost			
Gross carrying amount	$ 1,395,603	$ 1,566,215	$ 1,094,019
Allowance for impairment loss	(11,031)	(2,943)	(4,333)
	$ 1,384,572	$ 1,563,272	$ 1,089,686

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover past due receivables. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated by reference to the past default records of the customer, the customer's current financial position and economic condition of the industry in which the customer operates. Since the credit loss historical experience of the Group shows that there is no significant difference in the loss of different customer bases, the expected credit loss rate is only determined by the number of days overdue accounts receivable without further distinguishing customer groups.

The Group recognizes adequate loss allowance when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, whichever occurs earlier. For loss allowance that has been recognized adequate, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The aging of trade receivables is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Up to 30 Days	$ 1,341,375	$ 1,087,052	$ 1,073,192
31 to 120 Days	41,695	457,760	7,336
121 to 240 Days	1,502	8,953	9,151
241 to 360 Days	-	9,507	7
Over 360 Days	11,031	2,943	4,333
	$ 1,395,603	$ 1,566,215	$ 1,094,019

The above is an aging analysis based on the number of past due days.

The movements of the loss allowance of trade receivables were as follows:

	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Balance at January 1	$ 2,943	$ 4,394
Add: Net remeasurement of loss allowance	7,957	393
Foreign exchange gains and losses	131	(454)
Balance at June 30	$ 11,031	$ 4,333

Refer to Note 28 for information on the part of trade receivables pledged as security.

11. INVENTORIES, NET

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 1,305,168	$ 1,077,831	$ 870,711
Work in progress	453,171	225,547	385,664
Semi-finished goods	542,427	631,081	646,691
Finished goods	392,928	274,807	195,932
	$ 2,693,694	$ 2,209,266	$ 2,098,998

The nature of the cost of goods sold is as follows:

	For the Three Months Ended June 30,2026	For the Three Months Ended June 30,2025	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Operating costs related to inventory	$ 1,133,363	$ 974,891	$ 2,013,040	$ 1,985,025
Write-down and obsolescence (reversal) loss	(2,747)	10,882	(1,044)	16,512
	$ 1,130,616	$ 985,773	$ 2,011,996	$ 2,001,537

12. SUBSIDIARIES

a. The entities included in the consolidated financial statements are listed below:

Investor	Investee	Nature of Activities	Proportion of Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Remark
Ampacs Corporation, (parent company)	Tech. Pioneer, Ltd.	Investment activities	100.00	100.00	100.00	—
	Ampacs International company Limited	Production and sale of plastic products and consumer electronics	100.00	100.00	100.00	—
	Vogten Import Export Trading Co., Ltd	the sale consumer electronics	100.00	100.00	100.00	—
	Vogten Technology Corporation	the sale consumer electronics	100.00	100.00	-	Note
Tech. Pioneer, Ltd.	Brilliance Investment Co., Ltd.	Investment activities and the sale of plastic products	100.00	100.00	100.00	—
Tech. Pioneer, Ltd.	Sunlight Ocean Holding Limited	Investment activities	100.00	100.00	100.00	—
Tech. Pioneer, Ltd.	Richmake International Limited	Investment activities and the sale consumer electronics	100.00	100.00	100.00	—
Tech. Pioneer, Ltd.	Fortune Channel Universal Limited	Investment activities and sale of plastic products	100.00	100.00	100.00	—
Brilliance Investment Co., Ltd.	Dong Guan Yi Zhuo Electronics Co., Ltd.	Production and sale of plastic products	100.00	100.00	100.00	—
Sunlight Ocean Holding Limited	Dong Guan Han Lei Electronics Co., Ltd.	Production and sale of plastic products and consumer electronics	100.00	100.00	100.00	—
Richmake International Limited	Dong Guan Yi Xing Electronics Co., Ltd.	Production and sale of plastic products and consumer electronics	100.00	100.00	100.00	—
Fortune Channel Universal Limited	Modern Pioneer (Kunshan) Co., Ltd.	Production and sale of plastic products	100.00	100.00	100.00	—
Dong Guan Han Lei Electronics Co., Ltd.	Dongguan Hong Jun Electronics Co., Ltd.	Production and sale of headphone cables	100.00	100.00	100.00	—

Note : The Group established Vogten Technology Corporation in the third quarter of 2025. The Group has paid $30,000 thousand for the investment.

b. Subsidiaries excluded from consolidated financial statements: None.

c. Details of subsidiaries that have material non-controlling interests: None.

13. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Machinery Equipment	Transportation Equipment	Office Equipment	Other Equipment	Property under Construction	Total
Cost								
Balance at January 1, 2026	$ 1,206,525	$ 857,107	$ 2,238,646	$ 20,763	$ 30,336	$ 327,715	$ 5,975	$ 4,687,067
Additions	-	395	86,546	511	793	15,598	14,823	118,666
Disposals	-	-	(2,376)	-	(164)	(3,863)	-	(6,403)
Reclassified as investment properties	-	(12,267)	-	-	-	-	-	(12,267)
Reclassifications	-	6,081	35,243	-	-	-	(6,081)	35,243
Effects of foreign currency exchange differences	-	14,654	45,917	500	445	6,672	271	68,459
Balance at June 30, 2026	$ 1,206,525	$ 865,970	$ 2,403,976	$ 21,774	$ 31,410	$ 346,122	$ 14,988	$ 4,890,765
Accumulated depreciation								
Balance at January 1, 2026	$ -	$ 299,828	$ 1,134,802	$ 10,934	$ 24,239	$ 270,938	$ -	$ 1,740,741
Depreciation expenses	-	20,573	170,730	1,253	1,700	18,470	-	212,726
Disposals	-	-	(1,537)	-	(148)	(2,936)	-	(4,621)
Reclassified as investment properties	-	(9,905)	-	-	-	-	-	(9,905)
Effects of foreign currency exchange differences	-	6,316	25,859	305	346	5,498	-	38,324
Balance at June 30, 2026	$ -	$ 316,812	$ 1,329,854	$ 12,492	$ 26,137	$ 291,970	$ -	$ 1,977,265
Carrying amount at June 30,2026	$ 1,206,525	$ 549,158	$ 1,074,122	$ 9,282	$ 5,273	$ 54,152	$ 14,988	$ 2,913,500
Carrying amount at December 31,2025 and January 1,2026	$ 1,206,525	$ 557,279	$ 1,103,844	$ 9,829	$ 6,097	$ 56,777	$ 5,975	$ 2,946,326
Cost								
Balance at January 1, 2025	$ 1,206,525	$ 900,301	$ 2,116,106	$ 18,818	$ 31,329	$ 355,259	$ 229	$ 4,628,567
Additions	-	-	53,672	-	11	10,123	-	63,806
Disposals	-	(58)	(42,113)	-	(1,729)	(15,143)	-	(59,043)
Reclassifications	-	26,364	73,613	2,597	-	883	-	103,457
Effects of foreign currency exchange differences	-	(100,340)	(263,516)	(2,395)	(1,854)	(32,554)	(29)	(400,688)
Balance at June 30, 2025	$ 1,206,525	$ 826,267	$ 1,937,762	$ 19,020	$ 27,757	$ 318,568	$ 200	$ 4,336,099
Accumulated depreciation								
Balance at January 1, 2025	$ -	$ 280,257	$ 980,269	$ 9,087	$ 24,278	$ 251,367	$ -	$ 1,545,258
Depreciation expenses	-	21,202	148,336	1,073	1,413	28,169	-	200,193
Disposals	-	(58)	(37,299)	-	(1,671)	(11,666)	-	(50,694)
Reclassifications	-	6,152	-	-	-	-	-	6,152
Effects of foreign currency exchange differences	-	(32,584)	(125,769)	(1,084)	(1,326)	(23,472)	-	(184,235)
Balance at June 30,2025	$ -	$ 274,969	$ 965,537	$ 9,076	$ 22,694	$ 244,398	$ -	$ 1,516,674
Carrying amount at June 30,2025	$ 1,206,525	$ 551,298	$ 972,225	$ 9,944	$ 5,063	$ 74,170	$ 200	$ 2,819,425

The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	20-50 years
Machinery equipment	2-10 years
Transportation equipment	4-10 years
Office equipment	2-10 years
Other equipment	2-10 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 28.

14. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Land use rights	$ 392,615	$ 392,580	$ 382,592
Buildings	129,079	113,585	19,657
	$ 521,694	$ 506,165	$ 402,249

	For the Three Months Ended June 30,2026	For the Three Months Ended June 30,2025	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Additions to right-of-use assets	$14,817	$ -	$24,355	$ 9,205
Depreciation charge for right-of-use assets				
Land use rights	$ 2,761	$ 2,840	$ 5,581	$ 5,880
Buildings	6,268	8,240	12,224	17,030
	$ 9,029	$11,080	$17,805	$22,910

The amount of the right-of-use assets that set as loan guarantee, please refer to Note 28.

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 37,356	$ 31,336	$ 11,824
Non-current	$ 210,722	$ 215,894	$ 8,688

Range of discount rate for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Buildings	2.85%～5.91%	2.85%～5.91%	1.32%～5.91%

c. Other lease information

	For the Three Months Ended June 30,2026	For the Three Months Ended June 30,2025	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Expenses relating to short-term leases	$ 2,731	$ 1,321	$ 4,979	$ 2,913
Expenses relating to low-value asset leases	$ 148	$ 161	$ 277	$ 268
Total cash outflow for leases	$ 27,696	$ 6,937	$ 41,301	$ 17,601

The Group's leases of certain office equipment qualify as short-term and low-value asset leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

15.INVESTMENT PROPERTY

	Investment properties
Cost	
Balance at January 1, 2026	$ 91,006
Additions	1,706
Reclassified	14,342
Net exchange differences	1,322
Balance at June 30,2026	$ 108,376
Accumulated amortization	
Balance at January 1, 2026	$ 23,458
Depreciation expense	1,996
Reclassified	10,915
Net exchange differences	968
Balance at June 30,2026	$ 37,337
Balance at June 30, 2026	$ 71,039
Carrying amount at December 31, 2025 and January 1, 2026	$ 67,548
Cost	
Balance at January 1, 2025	$ 96,126
Reclassified as property, plant and equipment and right-of-use assets	(34,805)
Balance at June 30,2025	$ 61,321
Accumulated amortization	
Balance at January 1, 2025	$ 11,666
Depreciation expense	1,117

Reclassified as property, plant and equipment and right-of-use assets	(7,521)
Balance at June 30,2025	$ 5,262
Balance at June 30,2025	$ 56,059

The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	50 years

The Group's investment properties are located in Vietnam. Because the transaction price of similar real estate in the adjacent area is negotiated by both parties, and the market transaction price is hard to obtain, it is impossible to obtain a reliable alternative fair value estimate, so it is impossible to reliably determine the fair value.

The fair values of investment properties located in Taipei was not evaluated by an independent valuer but valued by the Group's management refers to the market evidence of similar properties transaction prices. The fair values obtained as of June 30, 2026 and 2025 are not materially different from those as of December 31, 2025 and 2024. Please refer to the notes to the consolidated financial statements for 2025 and 2024 regarding investment properties.

The investment properties pledged as collateral for bank borrowings are set out in Note 28.

16. GOODWILL

	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Cost		
Beginning Balance	$ 110,946	$ 115,746
Effect of foreign currency exchange differences	1,482	(12,319)
Ending Balance	$ 112,428	$ 103,427

17. BORROWINGS

a. Short-term borrowings

	June 30,2026	December 31,2025	June 30,2025
Secured borrowings (Note 28)			
Bank loans	$ 2,743,095	$ 2,533,837	$ 2,197,559
Trade receivables	703,494	764,363	444,425
	3,446,589	3,298,200	2,641,984
Unsecured borrowings			
Bank loans	346,869	448,771	353,523
	$ 3,793,458	$ 3,746,971	$ 2,995,507
Interest rate range	2.23%~5.57%	2.23%～5.98%	2.13%~6.37%

b. Short-term bills payable

	June 30,2026	December 31,2025	June 30,2025
Commercial notes payable (Note 28)	$ 250,000	$ 250,000	$ 250,000
Interest rate range	1.84%～2.95%	1.84%～2.95%	1.84%~2.90%

c. Long-term borrowings

	June 30,2026	December 31,2025	June 30,2025
Secured borrowings (Note 28)			
Bank loans	$ 632,675	$ 665,821	$ 698,653
Less: Current portion	(70,712)	(142,750)	(69,820)
	561,963	523,071	628,833
Unsecured borrowings			
Line of credit borrowings	10,210	25,366	40,333
Less: Current portion	(10,210)	(25,366)	(30,123)
	-	-	10,210
	$ 561,963	$ 523,071	$ 639,043
Interest rate range	2.12%~2.51%	2.12%～2.51%	2.12%~2.55%

18. OTHER PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Payables for salaries and bonuses	$ 117,752	$ 122,873	$ 106,985
Payables for interest	11,124	12,222	8,798
Payables for equipment	20,931	18,558	7,636
Payables for professional services	3,994	5,510	3,196
Others (Note)	81,233	74,292	75,749
	$ 235,034	$ 233,455	$ 202,364

Note: Mainly including miscellaneous purchases, repair and maintenance expenses, utilities fee and employee food expenses, etc.

19. RETIREMENT BENEFIT PLANS

The Company adopted a pension plan under the Labor Pension Act (LPA), which is a state-managed defined contribution plan. Under the LPA, the Company makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages.

Some subsidiaries, which are mainly investment holding companies, have no staff. Such subsidiaries have no pension plans; thus, they do not contribute to pension funds and do not recognize pension costs.

Except for such subsidiaries, the remaining subsidiaries all contribute to pension funds and recognize pension costs based on the regulations of their local governments.

20. EQUITY

a. Share capital

Ordinary shares

	June 30,2026	December 31,2025	June 30,2025
Number of shares authorized (in thousands)	500,000	500,000	500,000
Shares authorized	$ 5,000,000	$ 5,000,000	$ 5,000,000
Number of shares issued and fully paid (in thousands)	150,000	150,000	150,000
Shares issued	$ 1,500,000	$ 1,500,000	$ 1,500,000

b. Capital surplus

	June 30,2026	December 31,2025	June 30,2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Share premiums	$ 403,450	$ 801,700	$ 801,700
Treasury share transactions	801	801	801
	404,251	802,501	802,501
May only be used to offset a deficit			
Changes in percentage of ownership interests in subsidiaries (2)	2,380	2,380	2,380
	$ 406,631	$ 804,881	$ 804,881

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).

2) Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions.

c. Retained earnings and dividends policy

Under the dividends policy as set forth in the Company's amended articles of incorporation (the "Articles"), where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, and setting aside or reversing a special reserve in accordance with the laws and regulations. If the Company distribute its earnings in the form of cash, it shall be approved by the board of directors in their meeting; if the earnings are distributed in the form of new shares, it shall be approved by the shareholders in their meeting.

For the policies on the distribution of compensation of employees and remuneration of directors after the amendment, refer to compensation of employees and remuneration of directors in Note 22-f.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

When a special reserve is appropriated for cumulative net debit balance reserves from prior period, the sum of net profit for current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient.

Dividends and bonuses, legal reserve and capital reserve referred to above, when distributed in cash, may be distributed upon a resolution of the Board of Directors approved by two-thirds or more of the directors present and a majority of the directors present, and shall be reported to the shareholders' meeting. When distributed by issuing new shares, such distribution shall be made upon a resolution of the shareholders' meeting in accordance with the applicable regulations.

The distribution of dividends to shareholders of the Company can be made in cash or shares, the distribution is dependent on the Company's current and future investment environment, capital needs, domestic and international competition and capital budget, etc., taking into account the interests of shareholders, balance of dividends and long-term financial planning of the Company. The Company's dividend distribution shouldn't be less than 10% of the accumulated retained earnings for each year should be distributed as shareholder dividends., however, that if the accumulated retained earnings is less than 10% of the capital paid up, the Company may not declare dividends. If the Company decides to distribute dividends to shareholders, the proportion of cash dividends should not be less than 10% of the total dividends.

The appropriations of earnings for 2025 and 2024 were as follows:

	Appropriation of Earnings For the Year Ended December 31		Dividends Per Share (NT$) For the Year Ended December 31	
	2025	2024	2025	2024
Legal reserve	$ 10,487	$ 30,712	$ -	$ -
Special reserve (reversal)	153,529	(48,489)	-	-
Cash dividends	44,250	44,250	0.30	0.30

Cash dividends from capital surplus	398,250	177,000	2.70	1.20

The above appropriations of earnings as cash dividends were resolved by the Company's board of directors on April 23,2026 and May 14, 2025, respectively; the other proposed appropriations were resolved by the shareholders in their meeting on June 24, 2026 and June 25, 2025, respectively.

d. Treasury shares

	For the Six Months Ended June 30,2026	For the Six Months Ended June 30,2025
Number of shares at January 1 and June 30 (in thousand shares)	2,500	2,500

In August 2021, the Company's board of directors approved to buy back treasury shares and intend to transfer shares to the employees.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote.

21. REVENUE

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Revenue from contracts with customers				
Consumer electronics	$ 1,316,266	$ 1,172,895	$ 2,370,157	$ 2,298,581
Plastic components	40,911	69,000	70,949	105,312
	$ 1,357,177	$ 1,241,895	$ 2,441,106	$ 2,403,893

22. NET PROFIT (LOSS)

a. Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Rental income	$ 5,322	$ 5,138	$ 10,633	$ 11,550
Interest income	5,052	4,188	6,648	5,084
	$ 10,374	$ 9,326	$ 17,281	$ 16,634

b. Other gains and losses

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Gains (Losses) on Financial Assets and Financial Liabilities				
Financial Assets Mandatorily Measured at Fair Value Through Profit or Loss	$ 8,275	$ -	$ 8,275	$ -

Net foreign exchange (loss) gains	(574)	(113,275)	2,260	(99,034)
Gain (loss) on disposal of property, plant and equipment	(322)	(56)	(322)	1,963
Depreciation expense of investment property	(1,130)	(417)	(1,996)	(1,117)
Gain from lease modification	46	-	46	139
Others	(1,044)	307	(1,666)	1,634
	$ 5,251	($ 113,441)	$ 6,597	($ 96,415)

c. Finance costs

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Interest on loans	$ 41,786	$ 39,592	$ 82,495	$ 86,172
Interest on lease liabilities	1,805	173	3,631	411
Fees on pledged trade receivables	1,000	1,001	1,755	1,767
	$ 44,591	$ 40,766	$ 87,881	$ 88,350

d. Depreciation and amortization

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
An analysis of depreciation by function				
Operating costs	$ 98,841	$ 97,330	$ 200,512	$ 198,600
Operating expenses	16,037	11,544	30,019	24,503
Other gains and losses	1,130	417	1,996	1,117
	$ 116,008	$ 109,291	$ 232,527	$ 224,220
An analysis of amortization by function				
Operating costs	$ 31	$ 4	$ 44	$ 6
Operating expenses	2,447	401	4,611	910
	$ 2,478	$ 405	$ 4,655	$ 916

e. Employee benefits expense

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Short-term benefits	$ 304,274	$ 287,560	$ 598,296	$ 594,384
Other employee expenses	2,562	2,719	5,091	5,700
Post-employment benefits				
Defined contribution plans	19,987	13,593	34,747	28,158

Total employee benefits expense	$ 326,823	$ 303,872	$ 638,134	$ 628,242
An analysis of employee benefits expense by function				
Operating costs	$ 244,588	$ 226,261	$ 458,079	$ 445,778
Operating expenses	82,235	77,611	180,055	182,464
	$ 326,823	$ 303,872	$ 638,134	$ 628,242

f. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues the compensation of employees and remuneration of directors and supervisors at rates of no less than 1% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors and supervisors. However, if the Company has accumulated losses, it should offset the losses in advance. According to the amendment to the Securities and Exchange Act in August 2024, the company plans to approve an amendment to its Articles of Incorporation at the 2025 shareholders' meeting, stipulating that no less than 50% of the annual employee compensation allocation shall be distributed to grassroots employees.

The estimated employee compensation and directors' remuneration for the period from January 1 to June 30, 2026 are as follows:

Accrual rate

	Jan. 1 to June 30, 2026
Compensation of employees	2%
Remuneration of directors	1%

	April 1 to June 30, 2026	Jan. 1 to June 30, 2026
Compensation of employees	$ 88	$ 88
Remuneration of directors	44	44

The years 2025 from January 1 to June 30 are all net losses, so employee compensation and director compensation are not estimated.

The compensation of employees and the remuneration of directors for the years ended December 31, 2025 and 2024, which were approved by the Company's board of directors on March 12,2026 and March 12, 2025 is as follows:

Accrual rate

	For the Year Ended December 31	
	2025	**2024**
Compensation of employees	2%	1%
Remuneration of directors	1%	1%

Amount

	For the Year Ended December 31			
	2025		2024	
	Cash	Shares	Cash	Shares
Compensation of employees	$ 2,142	$ -	$ 3,830	$ -
Remuneration of directors	1,071	-	3,830	-

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The Board of Directors of the Company convened on April 24, 2025. The actual amounts of employee compensation approved for distribution differed from the amounts recognized in the annual consolidated financial statements. The difference has been adjusted to the profit or loss of the year 2025.

	2024	
	Employee Compensation	Directors' Remuneration
Amount Approved by the Board	$ 11,491	$ 3,830
Amount Recognized in Financial Statements	$ 3,830	$ 3,830

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

23. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Current tax				
In respect of the current year	$ 4,212	($ 31)	$ 4,409	$ 2,051
Adjustments for prior year	6,820	(2,899)	13,608	(2,291)
	11,032	(2,930)	18,017	(240)
Deferred tax				
In respect of the current year	13,248	1,301	19,817	7,153

Income tax expense recognized in profit or loss	$ 24,280	($ 1,629)	$ 37,834	$ 6,913

According to the Law on Corporate Income Tax approved by the government of Vietnam, local subsidiaries are eligible for tax exemption in the first two years and a 50% deduction in the following four years since the first profit-earning year should they have investments in the industrial park.

b. Income tax recognized in other comprehensive income

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Deferred tax				
Deferred tax				
In respect of the current year				
—Exchange differences on translation of foreign operations	$ -	$ -	$ -	$ 2,927
Total income tax recognized in other comprehensive income	$ -	$ -	$ -	$ 2,927

c. Income tax assessments

The income tax returns of the Company through 2023 have been assessed by the tax authorities. The Group has no material discrepancy with the approved content.

24. EARNINGS (LOSS) PER SHARE

Unit: NT$ Per Share

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Basic (loss) earnings per share	$ 0.19	($ 0.10)	$ 0.001	($ 0.40)
Diluted (loss) earnings per share	$ 0.19	($ 0.10)	$ 0.001	($ 0.40)

The (loss) earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share are as follows:

Net Profit (Loss) for the Year

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Earnings (loss) used in the computation of basic and diluted earnings (loss) per share	$ 27,830	($ 15,180)	$ 129	($ 59,082)

The weighted average number of ordinary shares outstanding (in thousands of shares) was as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	147,500	147,500	147,500	147,500
Effect of potentially dilutive ordinary shares				
Compensation of employees	3	-	87	-
Weighted average number of ordinary shares used in the computation of diluted earnings per share	147,503	147,500	147,587	147,500

The Group may settle the compensation of employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year. Since the compensation of employees are anti-dilutive in the computation of diluted losses per share from January 1 to June 30, 2025, they are excluded from the computation.

25. CAPITAL MANAGEMENT

The Group conducts capital management to ensure the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance. There is no material change in the overall strategy of the Group.

The Group must maintain its capital to support equipment upgrades. The capital management of the Group is to make sure that the Group has sufficient and necessary financial resources and operating plans to be able to provide the required funds for operating capital, capital expenditure, research and development expenses, repayment of debts, and payment of dividends.

26. FINANCIAL INSTRUMENTS

a. The fair value of financial instruments at amortized cost

The management of the Group considered that the carrying amount of financial assets and financial liabilities at amortized cost in the financial statement is close to the fair value.

b. Fair value of financial instruments measured at fair value on a recurring basis

Fair value hierarchy

June 30,2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
RMB wealth investment product	$ -	$ -	$ 3,283	$ 3,283
Financial assets at FVTOCI				
Foreign unlisted shares	$ -	$ -	$ 264,845	$ 264,845
Investments in debt instruments	29,880	-	-	29,880
	$ 29,880	$ -	$ 264,845	$ 294,725

December 31,2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
RMB wealth investment product	$ -	$ -	$ 11,690	$ 11,690
Other financial assets	-	-	31,430	31,430
	$ -	$ -	$ 43,120	$ 43,120
Financial assets at FVTOCI				
Foreign unlisted shares	$ -	$ -	$ 221,757	$ 221,757
Investments in debt instruments	30,286	-	-	30,286
	$ 30,286	$ -	$ 221,757	$ 252,043

June 30,2025

	Level 1	Level 2	Level 3	Total

Financial assets at FVTPL				
RMB wealth investment product	$ -	$ -	$ 5,727	$ 5,727
Other financial assets	-	-	29,300	29,300
	$ -	$ -	$ 35,027	$ 35,027
Financial assets at FVTOCI				
Foreign unlisted shares	$ -	$ -	$ 252,156	$ 252,156
Investments in debt instruments	27,862	-	-	27,862
	$ 27,862	$ -	$ 252,156	$ 280,018

There were no transfers between Levels 1 and 2 in 2026 and 2025 from Jaunary 1 to June 30.

c. Reconciliation of Level 3 fair value measurements of financial instruments

January 1 to June 30, 2026

	Financial Assets at FVTPL		Financial Assets at FVTOCI	
Financial Assets	Equity Instruments	RMB Wealth Investment Product	Equity Instruments	Total
Balance at January 1	$ 31,430	$ 11,690	$ 221,757	$ 264,877
Disposal in currently	-	(8,752)	-	(8,752)
Recognized in profit or loss (included in other gains and losses)	8,695	345	-	9,040
Recognized in other comprehensive income (included in unrealized valuation gain (loss) on financial assets at FVTOCI)	-	-	2,963	2,963
Reclassified	(40,125)	-	40,125	-
Balance at June 30	$ -	$ 3,283	$ 264,845	$ 268,128

January 1 to June 30, 2025

	Financial Assets at FVTPL		Financial Assets at FVTOCI	
Financial Assets	Equity Instruments	RMB Wealth Investment Product	Equity Instruments	Total
Balance at January 1	$ 32,790	$ 8,060	$ 282,191	$ 323,041
Disposal in currently	-	(2,333)	-	(2,333)
Recognized in profit or loss (included in other gains and losses)	(3,490)	-	-	(3,490)
Recognized in other comprehensive income (included in unrealized valuation gain (loss) on financial assets at FVTOCI)	-	-	(30,035)	(30,035)

Balance at June 30	$ 29,300	$ 5,727	$ 252,156	$ 287,183

d. Valuation techniques and inputs applied for Level 3 fair value measurement

The fair value of unlisted equity instruments is estimated based on the most recent trading price of the investee and the valuation multiplier of comparable companies, etc., and is not based on assumptions supported by prices or interest rates in an observable market. The remaining financial assets were based on the Group use counterparty quotations as evaluation techniques and significant unobservable input values to calculate the expected return from the investment.

The RMB wealth investment products purchased by Group use counterparty quotations as evaluation techniques and significant unobservable input values to calculate the expected return from the investment.

e. Categories of financial instruments

	June 30,2026	December 31,2025	June 30,2025
Financial assets			
Financial assets mandatorily classified as at FVTPL	$ 3,283	$ 43,120	$ 35,027
Financial assets at amortized cost (1)	2,558,647	2,711,012	1,881,945
Financial assets at FVTOCI	294,725	252,043	280,018
Financial liabilities			
Measured at amortized cost (2)	6,204,549	5,976,381	5,045,537

1) The balances include cash, financial assets at amortized cost, which comprise cash, financial assets at amortized cost, receivables, finance lease receivables, other receivables and refundable deposits.

2) The balances included financial liabilities measured at amortized cost, which comprise short-term borrowings, short-term bills payable, trade payables, other payables, current portion of long-term borrowings, long-term borrowings and guarantee deposits received.

f. Financial risk management objectives and policies

The Group's major financial instruments include trade receivables, trade payables, lease liabilities, short-term and long-term borrowings. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including

foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below).

There has been no change to the Group's exposure to market risks or the manner in which these risks are managed and measured.

a) Foreign currency risk

The Group had foreign currency sales and purchases, which exposed the Group to foreign currency risk. The management routinely monitors foreign currency risk and would take necessary measures in response to significant foreign currency fluctuations.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the year are set out in Note 29.

Sensitivity analysis

The Group is mainly exposed to the U.S. dollar.

The following table details the Group's sensitivity to a 1% increase and decrease in the New Taiwan dollar, Chinese Yuan and Vietnamese dong (the functional currency) against the U.S. dollar. The sensitivity analysis included only outstanding foreign currency denominated monetary items, financial assets at fair value through profit or loss and debt instruments at fair value through other comprehensive income. A negative number below indicates an decrease in pre-tax profit associated with the New Taiwan dollar weakening 1% against the U.S. dollar. For a 1% strengthening of the New Taiwan dollar against the U.S. dollar, there would be an equal and opposite impact on profit or loss, and the balances below would be positive.

	USD Impact	
	June 30, 2026	June 30, 2025
Profit or loss	($ 15,031)	($ 437)

b) Interest rate risk

The Group is exposed to interest rate risk because the Group borrows funds at floating interest rates. The risk is managed by the Group by maintaining an appropriate mix of floating rate borrowings.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the year were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
Financial assets	$ 235,509	$ 249,133	$ 231,860
Financial liabilities	498,078	497,230	270,512
Cash flow interest rate risk			
Financial assets	553,935	565,712	432,115
Financial liabilities	4,436,343	4,438,158	3,734,493

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the year. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the year was outstanding for the whole year. A 100 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 100 basis points higher and all other variables were held constant, the Group's pre-tax profit from January 1 to June 30, 2026 and 2025 would have decreased by $19,412 thousand and $16,512 thousand, respectively, which was mainly a result of variable-rate bank deposits and variable-rate borrowings. If interest rates had been 100 basis points lower, there would be an equal and opposite impact on pre-tax profit, and the balances would be negative.

c) Other price risk

The Group was exposed to equity price risk through its investments in equity securities. Equity investments are held for strategic rather than for trading purposes, the Group does not actively trade these investments.

If equity prices had been 10% higher/lower, other comprehensive income from January 1 to June 30, 2026 and 2025 would have increased/decreased by $26,485 thousand and $25,216 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

The Group was exposed to debt instrument price risk through its investments in debt instrument. The main purpose of the Group is to collect the cash flow of debt instruments and evaluate to sell if necessary.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. As at the end of the reporting period, the Group's maximum exposure to credit risk which would cause a financial loss to the Group due to failure of counterparties to discharge an obligation provided by the Group could arise from the carrying amount of the respective recognized financial assets as stated in the balance sheet.

The Group's accounts receivable is mainly from the sale of wireless headsets, game headsets, and plastic products in various geographic regions. The Group continuously evaluates the financial status of its accounts receivable customers. The Group's credit risk is concentrated in the Americas and Asia.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group had available unutilized short-term bank loan facilities set out in (2) below.

a) Liquidity and interest rate risk table for non-derivative financial liabilities

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

To the extent that interest flows are at floating rates, the undiscounted amount was derived from the interest rate curve as of the reporting date.

June 30,2026

	Less than 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 3,894,073	$ 315,621	$ 278,355
Fixed interest rate liabilities	250,000	-	-
Non-interest bearing	1,942,383	-	-
Lease liabilities	43,919	147,843	81,798
	$ 6,130,375	$ 463,464	$ 360,153

December 31,2025

	Less than 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 3,936,677	$ 316,712	$ 315,190
Fixed interest rate liabilities	250,000	-	-
Non-interest bearing	1,268,983	-	-
Lease liabilities	37,978	141,628	-
	$ 5,493,638	$ 458,340	$ 315,190

June 30,2025

	Less than 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 3,114,585	$ 327,482	$ 352,599
Fixed interest rate liabilities	250,000	-	-
Non-interest bearing	1,266,921	-	-
Lease liabilities	12,250	9,120	-
	$ 4,643,756	$ 336,602	$ 352,599

b) Financing facilities

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank overdraft facilities:			
Amount used	$ 357,079	$ 474,137	$ 393,856
Amount unused	415,890	282,313	345,644
	$ 772,969	$ 756,450	$ 739,500
Secured bank overdraft facilities:			
Amount used	$ 4,329,264	$ 4,214,021	$ 3,590,637
Amount unused	7,152,742	8,277,441	7,515,483
	$11,482,006	$12,491,462	$11,106,120

g. Transfers of financial assets

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group discounted the derecognized trade receivables with an aggregate carrying amount of $829,663 thousand, $908,525 thousand and $633,711 thousand, respectively, to banks for cash proceeds of related debt of $703,494 thousand, $764,363 thousand and $444,425 thousand, respectively. According to the contract, if these trade receivables are not recoverable at maturity, banks have the right to request that the Group pay the unsettled balance. As the Group has not transferred the significant risks and rewards relating to these trade receivables, it continues to recognize the full carrying amounts of these trade receivables and treats these trade receivables that have been transferred to banks as collateral for borrowings (see Note 28).

27. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Group and other related parties are disclosed as follows.

Compensation of key management personnel

	April 1 to June 30, 2026	April 1 to June 30, 2025	Jan. 1 to June 30, 2026	Jan. 1 to June 30, 2025
Short-term employee benefits	$ 6,481	$ 6,847	$ 14,693	$ 15,580
Post-employment benefits	108	108	251	251
	$ 6,589	$ 6,955	$ 14,944	$ 15,831

The remuneration of directors and key executives is based on the performance of individuals and market trends.

28. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	$ 2,541,529	$ 2,251,086	$ 2,337,873
Trade receivables	829,663	908,525	633,711
Pledged demand deposits (classified as financial assets at amortized cost)	529,716	547,365	458,919
Right-of-use assets	153,375	154,375	155,787
Investment property	71,039	67,548	56,059
Foreign debt securities (classified as financial assets at FVTOCI)	20,078	20,407	18,834
Pledged repurchase agreements collateralized by bonds (classified as financial assets at amortized cost)	20,000	20,000	20,000
	$ 4,165,400	$ 3,969,306	$ 3,681,183

The above assets were provided as collateral for bank borrowings.

29. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between the foreign currencies and the respective functional currencies were as follows:

June 30,2026

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 90,754	31.8500 (USD:TWD)	$ 2,890,502
USD	14,093	6.7910 (USD:CNY)	448,850
			$ 3,339,352
Non-monetary items			
Non-derivative financial assets			
USD	9,254	31.8500 (USD:TWD)	$ 294,725
Financial liabilities			
Monetary items			
USD	55,134	31.8500 (USD:TWD)	$ 1,756,015
USD	96,905	26,653 (USD:VND)	3,086,427
			$ 4,842,442

December 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 86,545	31.430 (USD:TWD)	$ 2,720,099
USD	20,499	6.9907 (USD:CNY)	644,282
			$ 3,364,381
Non-monetary items			
Non-derivative			

financial assets				
USD	9,019	31.430	(USD:TWD)	$ 283,473
Financial liabilities				
Monetary items				
USD	50,735	31.430	(USD:TWD)	$ 1,594,604
USD	84,455	26,749	(USD:VND)	2,654,430
				$ 4,249,034

June 30,2025

	Foreign Currency (In Thousands)	Exchange Rate		Carrying Amount (In Thousands)
Financial assets				
Monetary items				
USD	$ 81,951	29.300	(USD:TWD)	$ 2,401,154
USD	20,953	7.1621	(USD:CNY)	613,912
				$ 3,015,066
Non-monetary items				
Non-derivative financial assets				
USD	10,557	29.300	(USD:TWD)	$ 309,318
Financial liabilities				
Monetary items				
USD	39,345	29.300	(USD:TWD)	$ 1,152,821
USD	62,065	26,516	(USD:VND)	1,818,516
				$ 2,971,337

For the periods from April 1 to June 30, 2026 and 2025 and from January 1 to June 30, 2026 and 2025, respectively, the consolidated company recognized foreign exchange losses (realized and unrealized) of NT$(574) thousand, NT$(113,275) thousand, NT$2,260 thousand, and NT$(99,034) thousand. Due to the diversity of foreign currency transactions, it is not practicable to disclose the foreign exchange gains and losses by each foreign currency that had a significant impact.

30. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions and b. information on investees:

1) Financing provided to others (Table 1)

2) Endorsements/guarantees provided (None)

3) Marketable securities held (excluding investments in subsidiaries and associates) (Table 2)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital (Table 3)

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital (Table 4)

6) Intercompany Relationships and Significantinter company transactions (Table 7)

b. Information on Inbestees (Table 5)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 6)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses (Tables 1, 3 and 4)

◦

31. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided. Specifically, the Group's reportable segments were the manufacture, process and sale of audio electronic devices, computer peripherals and plastic products. For the purposes of financial statement presentation, these individual operating segments have been aggregated into a single operating segment given that the Group centrally manages the manufacture and sale of products.

AMPACS CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period (Note 5)	Ending Balance (Note 5)	Actual Amount Borrowed	Interest Rate (%)	Nature of Financing	Business Transaction Amount	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limit	Note
													Item	Value			
1	Brilliance Investment Co., Ltd.	Richmake International Limited	Other receivables from related parties	Yes	$ 280,280 (USD 8,800)	$ 280,280 (USD 8,800)	$ 254,429 (USD 7,988)	-	Short-term financing	$ -	Operational needs	$ -	-	$ -	$ 317,636 (USD 9,972)	$ 317,636 (USD 9,972)	Note 3
2	Dong Guan Yi Zhuo Electronics Co., Ltd.	Brilliance Investment Co., Ltd.	Other receivables from related parties	Yes	160,524 (USD 5,040)	160,524 (USD 5,040)	156,665 (USD 4,887)	-	Short-term financing	-	Operational needs	-	-	-	193,375 (CNY 41,231)	193,375 (CNY 41,231)	Note 4

Note 1: The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: The amount was calculated using the spot rate on June 30, 2026 (US$1=NT$31.85; CNY1=NT$4.69).

Note 3: The aggregate financing limit and financing limit for each borrower of Brilliance Investment Co., Ltd., calculated based on the Group's policy, were both 120% of the Company's net asset value.

Note 4: The aggregate financing limit and financing limit for each borrower of Dong Guan Yi Zhuo Electronics Co., Ltd., calculated based on the Group's policy, were both 120% of the Company's net asset value.

Note 5: The highest balance and ending balance for the period are the financing limits approved by the lender's board of directors.

Note 6: All intercompany financing transactions have been eliminated upon consolidation.

TABLE 2

AMPACS CORPORATION AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2026				Note
				Shares/Units (Note 2)	Carrying Amount	Percentage of Ownership (%)	Fair Value	
AMPACS Corporation	Bonds							
	Corporate bonds - Ford Motor Company	-	Financial assets at FVTOCI - non-current	US$ 130	$ 3,423	-	$ 3,423	
	Corporate bonds - Pfizer Inc.	-	Financial assets at FVTOCI - non-current	US$ 200	6,304	-	6,304	
	Corporate bonds - Apple Inc.	-	Financial assets at FVTOCI - non-current	US$ 500	13,774	-	13,774	
	Corporate bonds - Amazon Inc.	-	Financial assets at FVTOCI - non-current	US$ 200	6,379	-	6,379	
	Government bonds	-	Financial assets at amortized cost	20,000	20,000	-	20,000	
	Ordinary shares							
	Substrate Manufacturing Corporation	-	Financial assets at FVTOCI - non-current	2,247	224,720	-	224,720	
	4EST INC.	-	Financial assets at FVTOCI - non-current	145,308	40,125	-	40,125	
Richmake International Limited	Ordinary shares							
	Iota Communications, Inc.	-	Financial assets at FVTOCI - non-current	2,478,000	-	1.26	-	Note 1
Dong Guan Yi Zhuo Electronics Co., Ltd.	Investment product							
	Xinyin Wealth Daily Profit Elephant Tian Tian Li	-	Financial assets at fair value through profit or loss - current	CNY 700	3,283	-	3,283	

Note 1: The carrying values of financial instruments were all assessed for impairment.
Note 2: The number of units of the bonds is the face value of the bonds.

AMPACS CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts (Payable) or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
AMPACS Corporation	Ampacs International Company Limited	Subsidiary	Purchase	($ 2,387,433)	(98%)	About 120 days	Contract price	No significant difference	$ -	-	
Tech. Pioneer, Ltd.	AMPACS Corporation	Parent company	Purchase	(787,216)	(100%)	About 120 days	Contract price	No significant difference	(208,384)	(100%)	
Ampacs International Company Limited	Dongguan Yi Xing Electronics Co., Ltd.	Sister company	Purchase	(105,425)	(5%)	About 180 days	Contract price	No significant difference	(141,480)	(7%)	
Ampacs International Company Limited	Dongguan Han Lei Electronics Co., Ltd.	Sister company	Purchase	(179,773)	(8%)	About 180 days	Contract price	No significant difference	(242,297)	(11%)	
Ampacs International Company Limited	AMPACS Corporation	Parent company	Sale	2,387,433	99%	About 120 days	Contract price	No significant difference	-	-	
AMPACS Corporation	Tech. Pioneer, Ltd.	Subsidiary	Sale	787,216	33%	About 180 days	Contract price	No significant difference	208,384	19%	
Dongguan Yi Xing Electronics Co., Ltd.	Ampacs International Company Limited	Sister company	Sale	105,425	91%	About 180 days	Contract price	No significant difference	141,480	100%	
Dongguan Han Lei Electronics Co., Ltd.	Ampacs International Company Limited	Sister company	Sale	179,773	100%	About 180 days	Contract price	No significant difference	242,297	99%	

Note: All intercompany gains and losses from investment have been eliminated upon consolidation.

AMPACS CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Related Party	Relationship	Ending Balance of Trade Receivables	Ending Balance of Other Receivables	Turnover Rate	Past Due		Amounts Received in Subsequent Period	Allowance for Impairment Loss
						Amount	Action Taken		
AMPACS Corporation	Ampacs International Company Limited	Subsidiary	$ -	$ 1,127,900	Note 1	$ -	—	$ 261,215	$ -
AMPACS Corporation	Tech. Pioneer, Ltd.	Subsidiary	208,384	-	6.63	-	—	208,384	-
Brilliance Investment Co., Ltd.	Richmake International Limited	Sister company	-	254,429	Note 2	-	—	-	-
Dongguan Yi Xing Electronics Co., Ltd.	Ampacs International Company Limited	Sister company	141,480	-	1.35	-	—	41,405	-
Modern Pioneer (Kunshan) Co., Ltd.	Fortune Channel Universal Limited	Sister company	131,120	-	0.41	-	—	-	-
Dong Guan Yi Zhuo Electronics Co., Ltd.	Brilliance Investment Co., Ltd.	Sister company	-	155,665	Note 2	-	—	-	-
Dongguan Han Lei Electronics Co., Ltd.	Ampacs International Company Limited	Sister company	242,297	-	1.74	-	—	-	-

Note 1: The other receivables are collection and payment transactions on behalf of other companies

Note 2: Financing.

Note 3: All intercompany gains and losses from investment have been eliminated upon consolidation.

AMPACS CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2026			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee	Note
				June 30, 2026	December 31, 2025	Number of Shares (In Thousands)	Percentage of Ownership (%)	Carrying Amount			
AMPACS Corporation	Tech. Pioneer, Ltd.	Samoa	Investment activities	USD 21,780 HKD 9,500	USD 21,780 HKD 9,500	23,003	100	$ 698,551	($ 77,223) (USD -2,443)	($ 77,223)	Subsidiary
	Ampacs International company Limited	Vietnam	Production and sale of plastic products and consumer electronics	USD 50,000	USD 50,000	-	100	1,312,206	10,379 (VND, 8,758,550)	10,379	Subsidiary
	Vogten Import Export Trading Co., Ltd	Vietnam	Sale of consumer electronics	USD 500	USD 500	-	100	5,025	(1,810) (VND -1,527,498)	(1,810)	Subsidiary
	Vogten Technology Corporation	Taiwan	Sale of consumer electronics	TWD 30,000	TWD 30,000	3,000	100	31,457	1,652	1,652	Subsidiary
Tech. Pioneer, Ltd.	Brilliance Investment Co., Ltd.	Samoa	Investment activities and the sale of plastic products	USD 1,050	USD 1,050	1,050	100	264,697	(6,461) (USD -204)	(6,461)	Subsidiary
	Sunlight Ocean Holding Limited	Samoa	Investment activities	USD 850	USD 850	850	100	81,582	1,731 (USD 55)	1,731	Subsidiary
	Richmake International Limited	Samoa	Investment activities and the sale of consumer electronics	HKD 9,500	HKD 9,500	1,224	100	84,483	(11,005) (USD -348)	(11,005)	Subsidiary
	Fortune Channel Universal Limited	Seychelles	Investment activities and the sale of plastic products	USD 16,000	USD 16,000	16,000	100	303,659	(52,986) (USD -1,676)	(52,986)	Subsidiary

Note 1: Refer to Table 6 for information on investments in mainland China.

Note 2: All intercompany gains and losses from investment have been eliminated upon consolidation.

TABLE 6

AMPACS CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026 (Note 3)	Investment of Flows (Note 3)		Accumulated Outflow of Investment from Taiwan as of June 30, 2026 (Note 3)	Net Income (Loss) of the Investee (Note 4,6)	Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 4,6)	Carrying Amount as of June 30, 2026 (Note 3)	Accumulated Inward Remittance of Earnings as of June 30, 2026
					Outflow	Inflow						
Dongguan Yi Zhao Electronics Co., Ltd.	Production and sale of plastic products	$ 33,443 (USD 1,050)	Note 1	$ 33,443 (USD 1,050)	$ -	$ -	$ 33,443 (USD 1,050)	($ 6,477) (CNY -1,406)	100%	($ 6,477) (CNY -1,406)	$ 161,147 (USD 5,060)	$ -
Dongguan Han Lei Electronics Co., Ltd.	Production and sale of plastic products and consumer electronics	27,073 (USD 850)	Note 1	27,073 (USD 850)	-	-	27,073 (USD 850)	1,730 (CNY 376)	100%	1,730 (CNY 376)	80,135 (USD 2,516)	-
Dongguan Yi Xing Electronics Co., Ltd.	Production and sale of plastic products and consumer electronics	38,580 (HKD 9,500)	Note 1	38,580 (HKD 9,500)	-	-	38,580 (HKD 9,500)	(10,959) (CNY -2,379)	100%	(10,959) (CNY -2,379)	163,693 (USD 5,139)	-
Modern Pioneer (Kunshan) Co., Ltd.	Production and sale of plastic products	429,975 (USD 13,500)	Note 1	429,975 (USD 13,500)	-	-	429,975 (USD 13,500)	(49,370) (CNY -10,719)	100%	(49,370) (CNY -10,719)	316,235 (USD 9,929)	-
Dongguan Hong Jun Electronics Co., Ltd.	Production and sale of headphone wire	9,380 (CNY 2,000)	Note 2	Note 2	-	-	註二	(263) (CNY -57)	100%	(263) (CNY -57)	7,154 (CNY 1,525)	-

Accumulated Investment in Mainland China as of June 30, 2026 (Note 3)	Investment Amounts Authorized by Investment Commission, MOEA (Note 3)	Upper Limit on Investment
$ 529,071 (USD 15,400) (HKD 9,500)	$ 529,071 (USD 15,400) (HKD 9,500)	$1,368,441 （Note 5）

Note 1: The companies were invested through regions outside of Taiwan and mainland China (the third region).
Note 2: The capital of Dongguan Hong Jun Electronics Co., Ltd. is remitted out with the self-owned fund of Dongguan Han Lei Electronics Co., Ltd.
Note 3: The amount was calculated using the spot rates on June 30, 2026(US$1＝$31.85、HKD$1＝$4.061 及 CNY$1＝$4.69).
Note 4: Converted based on the average exchange rates from January 1 to June 30, 2026(US$1＝$31.614、HKD$1＝$4.04 及 CNY$1＝$4.606).
Note 5: The amount was calculated based on 60% of the Group's net worth.
Note 6: It is recognized based on the financial statements for the same period reviewed by accountants.
Note 7: All intercompany gains and losses from investment have been eliminated upon consolidation.

AMPACS CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars)

No. (Note 1)	Company Name	Counterparty	Nature of Relationship (Note 2)	Intercompany Transaction			
				Financial Statement Item	Amount	Terms	% of Consolidated Net Revenue or Total Assets (Note 3)
0	AMPACS Corporation	Ampacs International company Limited	a.	Advance payment	$ 175,207	Mutual agreement	2%
0	AMPACS Corporation	Ampacs International company Limited	a.	Other receivables	1,127,900	Mutual agreement	12%
0	AMPACS Corporation	Tech. Pioneer, Ltd.	a.	Sales	787,216	Mutual agreement	32%
0	AMPACS Corporation	Richmake International Limited	a.	Advance payment	112,043	Mutual agreement	1%
0	AMPACS Corporation	Tech. Pioneer, Ltd.	a.	Accounts receivable	208,384	Mutual agreement	2%
1	Ampacs International company Limited	AMPACS Corporation	b.	Sales	2,387,433	Mutual agreement	98%
2	Fortune Channel Universal Limited	AMPACS Corporation	b.	Sales	26,492	Mutual agreement	1%
2	Fortune Channel Universal Limited	AMPACS Corporation	b.	Accounts receivable	95,377	Mutual agreement	1%
3	Brilliance Investment Co., Ltd.	Richmake International Limited	c.	Other receivables	254,429	Financing provided	3%
4	Dongguan Yi Xing Electronics Co., Ltd.	Ampacs International company Limited	c.	Sales	105,425	Mutual agreement	4%
4	Dongguan Yi Xing Electronics Co., Ltd.	Ampacs International company Limited	c.	Accounts receivable	141,480	Mutual agreement	2%
5	Modern Pioneer (Kunshan) Co., Ltd.	Fortune Channel Universal Limited	c.	Sales	26,492	Mutual agreement	1%
5	Modern Pioneer (Kunshan) Co., Ltd.	Fortune Channel Universal Limited	c.	Accounts receivable	131,120	Mutual agreement	1%
6	Dongguan Yi Zhao Electronics Co., Ltd.	Brilliance Investment Co., Ltd.	c.	Other receivables	155,665	Financing provided	2%
7	Dongguan Han Lei Electronics Co., Ltd.	Ampacs International company Limited	c.	Sales	179,773	Mutual agreement	7%
7	Dongguan Han Lei Electronics Co., Ltd.	Ampacs International company Limited	c.	Accounts receivable	242,297	Mutual agreement	3%
8	Dongguan Hong Jun Electronics Co., Ltd.	Ampacs International company Limited	c.	Sales	35,856	Mutual agreement	1%

Note 1: The Company and its subsidiaries are coded as follows:
a. The Company is coded "0".
b. The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: Nature of relationship is as follows:
a. From the Company to its subsidiary.
b. From a subsidiary to its parent company.
c. Between subsidiaries.

Note 3: The percentage calculation is based on the consolidated total operating revenues or total assets. For balance sheet items, each item's period-end balance was shown as a percentage to consolidated total assets as of June 30, 2026. For profit or loss items, the cumulative amounts were shown as a percentage to consolidated total operating revenues for the six months ended June 30, 2026.

Note 4: The above table only discloses each of the related-party transactions which material amount of total revenue or total assets, while the reverse flow of transactions are not additionally disclosed.

Note 5: The intercompany transactions have been eliminated upon consolidation.